

5101:3-3-201
Page 2 of 35

1010-1	-	General account
1010-2	-	Payroll account
1010-3	-	Savings account
1010-4	-	Imprest cash funds
1010-5	-	Certificates of deposit
1010-6	-	Money market
1010-7	-	Resident funds

These cash accounts represent the amount of cash deposited in banks or financial institutions.

1030 Accounts Receivable

1030-1	-	Private
1030-2	-	Medicare
1030-3	-	Medicaid
1030-4	-	Other payers

The balances in these accounts represents the amount due the LTCF for services delivered and/or supplies sold.

1040 Allowance for Uncollectible Accounts Receivable

This account represents the estimated amount of uncollectible receivables.

1050 Notes Receivable

This account represents notes receivable due on demand, or that portion of notes due within twelve (12) months of the balance sheet date.

1060 Allowance for Uncollectible Notes Receivable

This account represents the estimated amount of uncollectible notes receivables

1070 Other Receivables

1070-1	-	Employees
1070-2	-	Sundry

1080 Cost Settlements

1080-1	-	Medicare
1082-2	-	Medicaid

These accounts represent amounts due provider from current or prior unsettled cost reporting periods.

IN 496-02 REVIEW DATE MAY 28 1998
SUPERVISOR
ON 407-05 PROJECTIVE DATE 5/31/98

5101:3-3-201
Page 3 of 35

1090 Inventories

- 1090-1 - Medical and program supplies
- 1090-2 - Dietary
- 1090-3 - Gift shop
- 1090-4 - Housekeeping supplies
- 1090-5 - Laundry and linen
- 1090-6 - Maintenance

These accounts represent the cost of unused LTCF supplies.

1100 Prepaid Expenses

- 1100-1 - Insurance
- 1100-2 - Interest
- 1100-3 - Rent
- 1100-4 - Pension plan
- 1100-5 - Service contract
- 1100-6 - Taxes
- 1100-7 - Other

These accounts represent payments for cost which will be charged to future accounting periods.

1110 Short - Term Investments

- 1110-1 - U.S. Government securities
- 1110-2 - Marketable securities
- 1010-3 - Other

1120 Special Expenses

- 1120-1 - Telephone systems
- 1120-2 - Prior authorized medical equipment

Unamortized cost of telephone systems and prior authorized medical equipment. Amortized cost of telephone systems acquired before 12/1/92, if the costs were reported as administrative and general on the facility's cost report for the period ending 12/31/92, should be reported in account 7225. Amortized cost of prior authorized medical equipment should be reported in account 6010.

1200 Property, Plant and Equipment

[All ~~ICF's~~ ~~MR~~ ICFS-MR need only use groups (A) and ~~(D)~~ (C).]

Nursing facilities that did not change ownership on or after 7/01/93 ~~and are not held harmless under 5101:3-3-517 of the Administrative Code~~ need only use groups (A) and ~~(D)~~ (C). Nursing facilities that did change provider agreement on or after 7/01/93 use groups (A), (B), and ~~(D)~~ (C). ~~Nursing facilities that qualify to be held harmless under rule 5101:3-3-517 of the Administrative Code use groups (A), (C), and (D).~~

Proposed Effective Date 3/31/98

IN # 98-02 APPROVAL DATE MAY 28 1998
SEDES

5101:3-3-201
Page 4 of 35

- (A) 1200-1 - Land
1200-2 - Land improvements
1200-3 - Building and building improvements
1200-4 - Equipment
1200-5 - Transportation equipment
1200-6 - Leasehold improvements
1200-7 - Financing cost - cost of issuing bonds, underwriting fees, closing cost, mortgage points, etc..

- (B) ~~NF's~~ NFS that changed provider agreement on or after 7/01/93 use this group to report assets acquired through a change of provider agreement on or after 7/01/93.

- 1200-8 - Land acquired on or after 7/01/93 through a change of provider agreement
1200-9 - Building and building improvements acquired on or after 7/01/93 through a change of provider agreement.
1200-10 - Equipment acquired on or after 7/01/93 through a change of provider agreement

- (C) ~~NF's that qualify to be held harmless should use this group to report assets acquired prior to 7/01/93.~~

- ~~1200-11 - Land acquired prior to 7/01/93
1200-12 - Land improvements acquired prior to 7/01/93
1200-13 - Building and building improvements acquired prior to 7/01/93
1200-14 - Equipment acquired prior to 7/01/93
1200-15 - Transportation equipment acquired prior to 7/01/93
1200-16 - Leasehold improvements acquired prior to 7/01/93
1200-17 - Financing cost - cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc. incurred prior to 7/01/93~~

- (D)(C) (Assets under capital lease)

- 1200-18 - Assets under capital lease - prior to 5/27/92
1200-19 - Assets under capital lease - on or after 5/27/92

1250

Accumulated depreciation and amortization-prop., plant, equip.

[All ICF's ~~MR~~ ICFS-MR need only use groups (A) and (D)(C).]

Nursing facilities that did not change ownership on or after 7/01/93 ~~and are not held harmless under 5101:3-3-517 of the Administrative Code~~ need only use groups (A) and (D)(C). Nursing facilities that did change provider agreement on or after 7/01/93 use groups (A), (B), and (D)(C). ~~Nursing facilities that qualify to be held harmless under rule 5101:3-3-517 of the Administrative Code use groups (A), (C), and (D).~~

- (A) 1250-1 - Land improvements
1250-2 - Building and building improvements
1250-3 - Equipment

IN # 98-02
SUPERSEDES

TNI # 92-5

APPROVAL DATE
APPROVAL

MAY 28 1998

EFFECTIVE DATE 3/31/98

Proposed Effective Date 3/31/98

5101:3-3-201
Page 5 of 35

- 1250-4 - Transportation equipment
- 1250-5 - Leasehold improvements
- 1250-6 - Financing cost-cost of issuing bonds, underwriting fees, closing cost, mortgage points, etc.

(B) NF's NFS that changed provider agreements on or after 7/01/93 use this group to report assets acquired through a change of provider agreement on or after 7/01/93.

- 1250-7 - Building and building improvements acquired on or after 7/01/93 through a change of provider agreement
- 1250-8 - Equipment acquired on or after 7/01/93 through a change of provider agreement

(C) ~~NF's that qualify to be held harmless should use this group to report assets acquired prior to 7/01/93.~~

- ~~1250-9 - Land improvements acquired prior to 7/01/93~~
- ~~1250-10 - Building and building improvements acquired prior to 7/01/93~~
- ~~1250-11 - Equipment acquired prior to 7/01/93~~
- ~~1250-12 - Transportation equipment acquired prior to 7/01/93~~
- ~~1250-13 - Leasehold improvements acquired prior to 7/01/93~~
- ~~1250-14 - Financing cost-cost of issuing bonds, underwriting fees, closing cost, mortgage points, etc. incurred prior to 7/01/93~~

(D)(C) (Assets under capital lease)

- 1250-15 - Assets under capital lease - prior to 5/27/92
- 1250-16 - Assets under capital lease - on or after 5/27/92

1300 Renovations-as defined in section 5111.25 of the Revised Code.

[All NFS AND ICF's ~~MR~~ ICFS ~~MR~~ need only use groups (A) and (C)(B).]

~~Nursing facilities that did not change ownership on or after 7/01/93 and are not held harmless under rule 5101:3-3-517 of the Administrative Code need only use groups (A), and (C). Nursing facilities that did change provider agreement on or after 7/01/93 use groups (A), and (C). Nursing facilities that qualify to be held harmless under rule 5101:3-3-517 of the Administrative Code use groups (A), (B), and (C).~~

- (A) 1300-1 - Building and building improvements
- 1300-2 - Equipment
- 1300-3 - Leasehold improvements
- 1300-4 - Financing Cost - cost of issuing bonds, underwriting fees, closing cost, mortgage points, etc.

(B) ~~NF's that qualify to be held harmless use this group to report assets acquired prior to 7/01/93.~~

- ~~1300-5 - Building and building improvements acquired prior to 7/01/93~~
- ~~1300-6 - Equipment acquired prior to 7/01/93~~

SUPERSEDES

IN #02-02 EFFECTIVE DATE 3/31/98

Proposed Effective Date 3/31/98

MAY 28 1998

5101:3-3-201
Page 6 of 35

~~1300-7 - Leasehold improvements acquired prior to 7/01/93~~
~~1300-8 - Financing cost - cost of issuing bonds, underwriting fees, closing cost, mortgage points, etc. incurred prior to 7/01/93~~

~~(C)(B)~~(Assets under capital lease)

1300-9 - Assets under capital lease - prior to 5/27/92
1300-10 - Assets under capital lease - on or after 5/27/92

1350 Accumulated depreciation and amortization - renovations
[All NES AND ~~ICF's~~ MR ICFS MR need only use groups (A) and ~~(C)(B)~~.]

~~Nursing facilities that did not change ownership on or after 7/01/93 and are not held harmless under rule 5101:3-3-517 of the Administrative Code need only use groups (A) and (C). Nursing facilities that did change provider agreement on or after 7/01/93 use groups (A), and (C). Nursing facilities that qualify to be held harmless under rule 5101:3-3-517 of the Administrative Code use groups (A), (B), and (C).~~

(A) 1350-1 - Building and building improvements
1350-2 - Equipment
1350-3 - Leasehold Improvements
1350-4 - Financing cost - cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc.

~~(B) NF's that qualify to be held harmless use this group to report assets acquired prior to 7/01/93.~~

~~1350-5 - Building and building improvements acquired prior to 7/01/93~~
~~1350-6 - Equipment acquired prior to 7/01/93~~
~~1350-7 - Leasehold improvements acquired prior to 7/01/93~~
~~1350-8 - Financing cost - cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc. incurred prior to 7/01/93~~

~~(C)(B)~~(Assets under capital lease)

1350-9 - Assets under capital lease - prior to 5/27/92
1350-10 - Assets under capital lease - on or after 5/27/92

OTHER ASSETS

1400 Non-Current Investments

1400-1 - Certificates of deposit
1400-2 - U.S. Government securities
1400-3 - Bank savings account
1400-4 - Marketable securities
1400-5 - Cash surrender value of insurance
1400-6 - Replacement reserve
1400-7 - Funded depreciation

Proposed Effective Date 3/31/98

98-02 APPROVAL DATE MAY 28 1998
SUPERSEDES
407.03 EFFECTIVE DATE 3/31/98

5101:3-3-201
Page 7 of 35

1410 Deposits

1410-1	-	Workers' compensation
1410-2	-	Leases
1410-3	-	Other

1420 Due From Owners/Officers

1420-1	-	Officers
1420-2	-	Owners

1430 Deferred Charges and Other Assets

1430-1	-	Escrow accounts
1430-2	-	Deferred loan costs and finance charges except property, plant and equipment
1430-3	-	Organization expenses
1430-4	-	Goodwill
1430-5	-	Start-up costs

1440 Notes Receivable - Long Term

This account represents notes receivable or portion ~~there of~~ THEREOF due more than twelve (12) months from balance sheet date.

Table 2

BALANCE SHEET ACCOUNTS - LIABILITIES

CURRENT LIABILITIES

2010 Accounts Payable

2010-1	-	Trade
2010-2	-	Resident deposits-private
2010-3	-	Resident funds

These accounts represent amounts due to vendors, creditors, and residents for services and supplies purchased, which are payable within one (1) year of the balance sheet date.

2020 Cost Settlements

2020-1	-	Medicare
2020-2	-	Medicaid

These accounts represent amounts due to medicare or medicaid from current or prior unsettled cost reporting periods.

Proposed Effective Date 3/31/98

TN #9802 APPROVAL DATE MAY 28 1998
SUPERSEDES
EFFECTIVE DATE 3/31/98

5101:3-3-201
Page 8 of 35

2030 Notes Payable

2030-1	-	Notes payable - vendors
2030-2	-	Notes payable - bank
2030-3	-	Notes payable - other

These accounts represent amounts due vendors and banks, evidenced by promissory notes, payable on demand, or due within one year of the balance sheet date.

2040 Current Portion of Long Term Debt

This account represents the principal of notes, loans, mortgages, capital lease obligations or bonds due within twelve (12) months of the balance sheet date.

2050 Accrued Compensation

2050-1	-	Salaries and wages
2050-2	-	Vacations
2050-3	-	Sick leave
2050-4	-	Bonuses
2050-5	-	Pensions - retirements plans
2050-6	-	Profit sharing plans

2060 Payroll Related Withholding and Liabilities

2060-1	-	Federal income
2060-2	-	FICA
2060-3	-	State
2060-4	-	Local income
2060-5	-	Employer's portion PORTION of FICA/medicare taxes or PERS
2060-6	-	Group insurance premium
2060-7	-	State unemployment taxes
2060-8	-	Federal unemployment taxes
2060-9	-	Worker's compensation
2060-10	-	Union dues

2080 Taxes Payable

2080-1	-	Real estate
2080-2	-	Personal property
2080-3	-	Federal income tax
2080-4	-	State income tax/franchise tax
2080-5	-	Local income tax
2080-6	-	Sales taxes
2080-7	-	Other taxes

IN # 98-02 MAY 28 1998
SUPERSEDES APPROVAL DATE
EFFECTIVE DATE 3/31/98

5101:3-3-201
Page 9 of 35

2090 Other Liabilities

2090-1	-	Accrued interest
2090-2	-	Dividends payable
2090-3	-	Other
2090-4	-	Franchise permit fee

LONG TERM LIABILITIES

2410 Long Term Debt

2410-1	-	Mortgages
2410-2	-	Bonds
2410-3	-	Notes payable
2410-4	-	Construction loans
2410-5	-	Capital lease obligations
2410-6	-	Life insurance policy loan

These accounts reflect liabilities that have maturity dates extending beyond one (1) year after the balance sheet date.

2420 Related Party Loans - Interest allowable under medicare guidelines.

2430 Related Party Loans - Interest non-allowable under medicare guidelines.

2440 Non-Interest Bearing Loans From Owners - See the "Health Care Financing Administration (HCFA) Publication 15-1", Section 1210, previously entitled "HIM 15, Health Insurance Manual."

2450 Deferred Liabilities

2450-1	-	Revenue
2450-2	-	Federal income taxes
2450-3	-	State income taxes
2450-4	-	Local income taxes

Table 3

BALANCE SHEET ACCOUNT-CAPITAL

This account represents the difference between total assets and total liabilities for the reporting entity. This account includes capital of for-profit entities and not-for-profit entities (fund balance). It also represents the net effect of all the ~~transactions within account balances, including but not limited to contributions, distributions, transactions within~~ ~~account balances, including but not limited to contributions, distributions,~~ transfers between funds and current year profit or loss. In addition, it represents capital stock and associated accounts.

3000 Capital

TN #98-02 APPROVAL DATE MAY 28 1998
SUPERSEDES
TN #92-03 EFFECTIVE DATE 3/31/98

5101:3-3-201
Page 10 of 35

Table 4

REVENUE ACCOUNTS

ROUTINE SERVICE REVENUES

5010 Room and Board - Private
5011 Room and Board - Medicare
5012 Room and Board - Medicaid
5013 Room and Board - Veterans
5014 Room and Board - Other

ANCILLARY SERVICE REVENUES

5020 Physical Therapy
5030 Occupational Therapy
5040 Speech Therapy
5050 Audiology Therapy
5060 Respiratory Therapy
5070 Medical Supplies - Medicare
Items which are billable to medicare regardless of payor type.

5070-1	-	Medicare B-Medicaid
5070-2	-	Medicare B-Other
5070-3	-	Private
5070-4	-	Medicare A
5070-5	-	Veterans
5070-6	-	Other
5070-7	-	Medicaid

5080 Medical Supplies -Routine
Medicaid allowable supplies which are not billable to medicare regardless of payor type.

5090 Medical Minor Equipment - Medicare
Items which are billable to medicare regardless of payor type.

5090-1	-	Medicare B- Medicaid
5090-2	-	Medicare B- Other
5090-3	-	Private
5090-4	-	Medicare A
5090-5	-	Veterans
5090-6	-	Other
5090-7	-	Medicaid

5100 Medical Minor Equipment - Routine
Medicaid allowable equipment which are not billable to medicare regardless of payor type.

MAY 28 1998
TN # 98-02 APPROVAL DATE _____
SUPERSEDES
EFFECTIVE DATE 8/2/98

5101:3-3-201
Page 11 of 35

5110 Enteral Nutrition Therapy - Medicare
Items which are billable to medicare regardless of payor type.

5110-1	-	Medicare B- Medicaid
5110-2	-	Medicare B- Other
5110-3	-	Private
5110-4	-	Medicare A
5110-5	-	Veterans
5110-6	-	Other
5110-7	-	Medicaid

5120 Enteral Nutrition Therapy - Routine
Medicaid allowable enterals which are not billable to medicare regardless of payor type.

5130 Habilitation Supplies
5140 Incontinence Supply
5150 Personal Care
5160 Laundry Service - Routine

OTHER SERVICE REVENUES

These accounts represent other charges for services as well as for certain services not covered by the medicaid program.

5310 Dry Cleaning Service
5320 Communications
5330 Meals
5340 Barber and Beauty
5350 Personal Purchases - Residents
5360 Radiology
5370 Laboratory
5380 Oxygen
5390 Legend Drugs
5400 Other, Specify

NON-OPERATING REVENUES

5510 Management Services
5520 Cash Discounts
5530 Rebates and Refunds
5540 Gift Shop
5550 Vending Machine Revenues
5555 Vending Machine Commissions
5560 Rental-Space
5570 Rental-Equipment
5580 Rental-Other
5590 Interest Income - Working Capital
5600 Interest Income - Restricted Funds

IN # 9402 APPROVAL DATE MAY 28 1998
SUPERSEDES
IN # 91-05 EFFECTIVE DATE 3/31/98